IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE FOURTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 17837 of 2004

Between:

M/s. Sri Sai Marketing,

Hyderguda, Hyderabad,
rep. by its Managing Partner,

Sri G. Srinivasa Reddy. **..... PETITIONER**

AND

1.Commercial Tax Officer,

Narayanaguda Circle, Hyderabad.
2.Dy. Commissioner (CT),

Abids Division, Hyderabad.
3.Additional Commissioner (CT)(L) (FAC)

A.P. HYderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to Issue a writ or order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the disputed tax of Rs. 22,448/- arising in pursuance of the stay rejection order of the third respondent dt. 17.9.2004 read with the revision orders of the second respondent dt. 28.06.2004 for the assessment year 1999-2000

(APGST) pending disposal of the appeal before the Sales Tax Appellate Tribunal.

Counsel for the Petitioner: MR.SKRISHNA MURTHY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the stage of admission made the following :

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ORDER: (PER Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

The controversy is that pending an appeal, application for stay was dismissed by the competent authority. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner within a period of six weeks. For six weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within six weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(BILAL NAZKI, J)

4th October, 2004

(S.ANANDA REDDY, J)

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Copy to:

1.The Commercial Tax Officer,

Narayanaguda Circle, Hyderabad.
2.The Deputy Commissioner (CT),

Abids Division, Hyderabad.
3.The Additional Commissioner (CT)(L) (FAC)

A.P. HYderabad.

4.Two CCs to the G.P. for Commercial Tax,

High Court buildings, High Court of A.P.,

Hyderabad. (O.U.T.)

5.Two CD copies.